THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.3349 OF 2007

DATED 14-06-2007

Between:

D.Mintoo Agarwal …Petitioner

And

The Adoni Municipality …Respondent

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.3349 OF 2007

O R D E R ***(Per the Hon'ble Sri Justice Bilal Nazki):***

The notice issued by the Commissioner, Adoni Municipality-the respondent in ROC No.2204/2000/G1, dated nil, which was signed on 04-12-2006, demanding entertainment tax from the petitioner is challenged in this writ petition on the ground that by virtue of G.O.Ms.No.1644, dated 08-11-2006, the power to levy and collect tax under the Andhra Pradesh Entertainments Tax Act, 1939 has now been conferred on the Entertainment Tax Officer on 08-11-2006, as such the impugned notice, which was signed on 04-12-2006, issued by the respondent was without authority.

We find sufficient force in this argument. After hearing learned counsel for the parties, we allow the writ petition, set aside the impugned notice with liberty to the Commercial Tax Authorities to pursue the matter and collect the tax from the petitioner, if any due, in accordance with law. No order as to costs.

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(Bilal Nazki, J)

Dated 14th June, 2007

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(S.Ananda Reddy, J)

***Note*:** Office is directed to communicate this order to the Commissioner of Commercial Taxes, A.P.,

Hyderabad.

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